

<b>DEPARTMENT OF THE TREASURY — BUREAU OF ALCOHOL, TOBACCO AND FIREARMS</b>  <b>INVENTORY — MANUFACTURER OF TOBACCO PRODUCTS</b>  (File in duplicate — See instructions on back)		<b>FOR USE OF ATF</b> AUDITED BY  DATE OF AUDIT	
1. NAME OF MANUFACTURER		2. PERMIT NUMBER  <b>TP—</b>	
3. ADDRESS OF FACTORY (Number, Street, City, State, ZIP Code)			
4. TYPE OF INVENTORY (Check applicable box) <input type="checkbox"/> COMMENCING <input type="checkbox"/> CONCLUDING <input type="checkbox"/> SPECIAL		5. DATE OF INVENTORY	
ARTICLE	6. IN BOND	7. TAX DETERMINED	
(a) Small Cigarettes (number)			
(b) Large Cigarettes (number)			
(c) Small Cigars (number)			
(d) Large Cigars (number)			
(e) Chewing Tobacco (pounds and ounces)			
(f) Snuff (pounds and ounces)			
(g) Pipe Tobacco (pounds and ounces)			
8. FINISHED SMOKING TOBACCO Other Than Pipe Tobacco (Pounds and Ounces)			
Under the penalties of perjury, I declare that this inventory includes all tobacco, cigars, cigarettes, chewing tobacco, snuff, and pipe tobacco required to be accounted for and is, to the best of my knowledge and belief, true and accurate.			
9. SIGNATURE		10. DATE	
11. TITLE OR STATUS (State whether individual owner, member of firm, or if officer of corporation give title)			
TO BE EXECUTED ONLY WHEN INVENTORY IS VERIFIED BY ATF OFFICER. I have examined the tobacco, cigars, cigarettes, chewing tobacco, snuff, and pipe tobacco reported in this inventory and am satisfied the inventory is accurate.			
12. SIGNATURE OF ATF OFFICER		13. TITLE	14. DATE

## INSTRUCTIONS

**When required.** Each manufacturer is required by regulations (27 CFR Part 270) to make a true and accurate inventory at the time of commencing business, at the time of concluding business, and at such other time as any ATF officer may require. Such inventories will be made and the date entered in item 5 of this form as the DATE OF INVENTORY as follows:

**Commencing inventory.** To be made as of the beginning of business on the date of commencing business, including requalification (but not merely the amendment of a permit), including the reopening of the business upon change from open region to another, and including the commencing of business upon transfer of ownership. The effective date of the permit is shown thereon will be the DATE OF INVENTORY.

**Concluding inventory.** To be made as of the close of business on the date the business is concluded, including transfer of ownership, and including a change of location to another region. Where a fiduciary takes over the business for liquidation and files a statement and extension of coverage of the manufacturer's bond, as provided by regulations, no concluding inventory is necessary until the fiduciary liquidates the business. The DATE OF INVENTORY will be the date the permit is surrendered, or in the case of transfer of ownership the date preceding the commencing inventory of the successor.

**Special inventory.** To be made whenever required by any ATF officer. When such an inventory is made as of the beginning of business on any day, that date will be entered as the DATE OF INVENTORY and when made as of the close of business on any day will be considered as made at the beginning of business of the next calendar day and such data entered as the DATE OF INVENTORY.

**Items to be included.** Regulations (27 CFR Part 270) require that inventories include all cigars, cigarettes, chewing tobacco, snuff, pipe tobacco and other smoking tobacco required to be accounted for in the records.

This includes all cigars, cigarettes, chewing tobacco, snuff, pipe tobacco, and other smoking tobacco in the factory and all cigars, cigarettes, chewing tobacco, snuff and pipe tobacco stored outside the factory when the Regional Director (Compliance) has authorized such storage. Any smoking tobacco in the factory (other than pipe tobacco) in packages, should be reported in Item 8.

**Preparation and disposition.** The inventory should be prepared by the manufacturer in duplicate, the original submitted to the Regional Director (Compliance) (or to an ATF officer), and the duplicate retained by the manufacturer.

**Verification by ATF officer.** The ATF officer's certificate will be executed only when an ATF officer or the Regional Director (Compliance) requires verification.

### PAPERWORK REDUCTION ACT NOTICE

This request is in accordance with the Paperwork Reduction Act of 1980. The purpose of this information is to establish a basis for verification of tax liability. This form is subject to ATF inspection. Completion of this form is mandatory. (26 U.S.C. 5721, 5741).

The estimated average burden associated with this collection of information is 2.0 hours per respondent or recordkeeper depending on individual circumstances. Comments concerning the accuracy of this burden estimate and suggestions for reducing this burden should be addressed to Reports Management Officer, Information Programs Branch, Room 7011, Bureau of Alcohol, Tobacco and Firearms, 1200 Pennsylvania Avenue NW, Washington DC 20226 and to the Office of Information and Regulatory Affairs, Office of Management and Budget, Washington, DC 20503, ATTN: Desk Officer for U.S. Department of the Treasury.